



# TAX CREDIT FOR POLLUTION-REDUCING BOILERS WORKSHEET FOR TAX YEAR 2009 36 MRSA § 5219-Z

TAXPAYER NAME: \_\_\_\_\_ EIN/SSN: \_\_\_\_\_

**Note:** Owners of pass-through entities (partnerships, LLCs, S corporations, trusts, etc.) making an eligible investment, see instructions. Also, please provide name and ID number of the pass-through entity on the lines below.

NAME OF PASS-THROUGH ENTITY

EIN/SSN

1. Pollution-reducing boiler or furnace system(s) placed in service on or after January 1, 2006:  
Enter the number of kilowatt-hours or equivalent heat energy produced during the taxable year  
before December 31, 2009 and certified by DEP \_\_\_\_\_ X .015.....1. \_\_\_\_\_
2. Pollution-reducing boiler or furnace system(s) placed into service prior to January 1, 2006,  
and modified on or after January 1, 2006: Enter the number of kilowatt-hours or equivalent  
heat energy produced during the taxable year before December 31, 2009 and certified  
by DEP \_\_\_\_\_ X .015 .....2. \_\_\_\_\_
3. Carryover of unused credit amount from prior tax years.....3. \_\_\_\_\_
4. Total Available Credit. Enter the sum of lines 1, 2 and line 3 here and on Form 1120ME,  
Schedule C, line 29n or Form 1040ME, Schedule A, line 18 .....4. \_\_\_\_\_

If this is the only Maine income tax credit you are claiming this year, complete lines 5 and 6. Otherwise, go to line 7.

5. Tax Liability. Enter the amount from Form 1120ME, line 7a or Form 1040ME,  
Schedule A, line 20 ..... 5. \_\_\_\_\_
6. Credit Used. Enter the lesser of line 4 or line 5 ..... 6. \_\_\_\_\_
7. Carryforward amount available for future tax years:
  - a. If you completed lines 5 and 6, subtract line 6 from line 4.
  - b. If you **did not** complete lines 5 and 6, enter the amount from line 4 not used on  
Form 1040ME, Schedule A or Form 1120ME, Schedule C as a result of claiming  
other Maine credits and because the total of all credits claimed is limited to the  
Maine tax liability ..... 7. \_\_\_\_\_

**Attach a Copy of Department of Environmental Protection's Certification**

**2009**  
**TAX CREDIT FOR POLLUTION-REDUCING BOILERS**  
**WORKSHEET INSTRUCTIONS**

This credit is available to a business that uses a pollution-reducing boiler or furnace system on the site of its business. The credit is equal to \$0.015 per kilowatt-hour or its equivalent in heat energy produced, but in no case may the credit exceed the taxpayer's Maine income tax liability.

A "pollution-reducing boiler or furnace system" as used for this credit means:

- A) A boiler or furnace placed into operation on or after January 1, 2006, that, without increasing the total output of nitrogen-oxygen compounds, burns organic materials while:
  - (1) eliminating the amount of emissions of oxides of nitrogen that would have resulted from using air for combustion; and
  - (2) meets standards established by the Department of Environmental Protection.

**or**

- B) A boiler or furnace placed into operation prior to January 1, 2006 that has been modified and certified by the Department of Environmental Protection with new technology that:
  - (1) eliminates the amount of emissions of oxides of nitrogen that would have resulted from using air for combustion; and
  - (2) meets standards established by the Department of Environmental Protection.

The tax credit for a modified boiler or furnace is limited to the kilowatt-hours or equivalent in heat energy produced attributable to the new technology used in the boiler or furnace.

The Department of Environmental Protection, Bureau of Air Quality must annually certify the number of kilowatt-hours or its equivalent in heat energy produced by a pollution-reducing boiler or furnace system.

**SPECIFIC LINE INSTRUCTIONS**

In the case of pass-through entities (partnerships, LLCs, S corporations, trusts, etc.), the partners, members, shareholders, beneficiaries, etc., are allowed a credit in proportion to their respective interest in these entities. Attach a schedule showing the credit generated by the pass-through entity and assignment/distribution to each partner, shareholder, beneficiary, etc. Include the name, address and federal identification number of the pass-through entity on the schedule and the name and SSN/EIN of each partner, shareholder, beneficiary, etc.

Enter the taxpayer's name and employer identification number ("EIN") or social security number ("SSN").

- Line 1. Multiply the certified kilowatt-hours or equivalent heat energy produced during the taxable year by .015. Enter the amount produced before December 31, 2009 of the taxable year.
- Line 2. Multiply the certified kilowatt-hours or equivalent heat energy produced during the taxable year for the modified boiler or furnace system by .015. Enter the amount produced before December 31, 2009 of the taxable year.
- Line 3. Enter any unused tax credit amount from prior tax years.
- Lines 5-7. The credit may not reduce the tax liability below zero. Any unused credit may be carried forward to future tax years until used.